



# The Orissa Gazette

EXTRAORDINARY  
PUBLISHED BY AUTHORITY

No. 708, CUTTACK, THURSDAY, MARCH 31, 2011/ CHAITRA 10, 1933

## FINANCE DEPARTMENT

### NOTIFICATION

The 31st March, 2011

**S.R.O. No. 210/2011**— In exercise of the powers conferred by Section 94 of the Orissa Value Added Tax Act, 2004 (Orissa Act 4 of 2005), the State Government do hereby make the following rules further to amend the Orissa Value Added Tax Rules, 2005, namely:—

1. (1) These rules may be called the Orissa Value Added Tax (Amendment) Rules, 2011.  
(2) They shall come into force on the date of their publication in the *Orissa Gazette*.
2. In the Orissa Value Added Tax Rules, 2005 (hereinafter referred to as the said rules) in rule 34, after sub-rule (12), following sub-rule shall be inserted, namely:—

“(13) The Commissioner may, with prior approval of Government, modify various return forms such as Form VAT-201, Form VAT-201A and Form VAT-002 by issue of notification as and when necessity arises.”

3. In the said rules, in rule 80,—

(i) after sub-rule “(1-a)”, the following sub-rule shall be inserted, namely:—

“(1-b) Notwithstanding anything contained in sub-rule (1), with prior approval of Government, the Commissioner may, by notification, specify the goods for which way bills may not be issued by the department and dealers dealing in such goods shall use way bills printed by them in Form VAT-402B in respect of such goods from such date, in such manner and subject to such conditions and restrictions as may be specified by the Commissioner, in the notification”;

(ii) sub-rule “4(a)” shall be substituted by the following sub-rule, namely:—

“4(a) Notwithstanding the provisions regarding issue of way bills in sub-rules (1), (1-a), (2), (3) and (4), way bill in Form VAT-402 may be issued electronically, (electronic

way bills) from such date in such manner and subject to such conditions and restrictions as the Commissioner may specify through notification:

Provided that electronic way bill(s) may also be generated by such dealer(s) from the designated website under such circumstances as may be notified by the Commissioner"; and

(iii) sub-rule (18), shall be substituted by the following sub-rule, namely:—

"(18) Where a dealer transports any consignment of goods on the strength of way bill which has not been obtained or generated by him in accordance with the provisions of this rule, or when he has not been authorised under sub-rule (1-b) to use way bills printed by him, such dealer shall be deemed to have contravened the provisions of section 74".

4. In the said rules, in rule 83, after sub-rule (2), the following sub-rule shall be inserted, namely:—

"(2-a) Notwithstanding anything contained in sub-rules (1) and (2) of this rule, transit pass in such form may be issued / generated electronically from such date and in such manner and subject to such conditions and restrictions as the Commissioner may specify by notification."

5. In the said rules, for Form VAT-402, the following Form shall be substituted, namely:—

ORIGINAL	WAY BILL [See sub-rule (3) or rule 79] IN TRIPPLICATE	“ FORM VAT-402	
1. Dealer of Orissa (To whom way bill is issued / who generates the waybill from the portal of the Department)	NAME _____ TIN _____		
2. Consigner of goods	NAME _____ ADDRESS _____ TIN _____		
3. Place of despatch of goods	4. State of despatch of goods		5. Dt. of dispatch (actual date / expected date) Dt. _____ / _____ / _____
6. Name of the entry /exit check gate			
7. Consignee of goods			
NAME _____			
ADDRESS _____			
TIN _____	CST No. _____		

WAY BILL NO.

## 8. Consigner despatching goods for [✓ (Tick) Mark in the appropriate box]

Delivery to the buyer	After purchase by self / by agent	Branch transfer	Consignment sale	Execution of works contract	Transfer of right to use	Any other reason, (please specify)

## 9. Details of Invoice / Challan / Other document(s)

Sl. No.	Commodity & Code	Invoice / Challan (in case of sale / Purchase) / Other document (other than sale / purchase)		Quantity	Value
		Sl. No.	Date		

10.	Vehicle / Carrier Detail - Vehicle Regd. No.	Driver's Name	Lorry / Transport / Railway Receipt No.

Owner of the Vehicle

Transporter's Name &amp; Address

## 11. Way bill issuing Office

## 12. Way bill issuing authority (With seal &amp; Signature)

## 13. Signature of the Dealer of Orissa

(To whom way bill is issued / who generates the way bill from the portal of the Department)

 ”

Seal

## 6. In the said rules, after Form VAT-402, the following Form shall be inserted, namely: —

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ORIGINAL	WAY BILL [See sub-rule (1)(b) or rule 80]	FORM VAT-402B
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## 1. Name of the dealer using the way bill printed by him

TIN

## 2. Consigner of goods

NAME		
ADDRESS		
TIN		

3. Place of despatch of goods	4. State of despatch of goods	5. Dt. of dispatch (actual date / expected date)
		Dt. / /

WAY BILL NO.

6.	Name of the entry /exit check gate	
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**Consignee of goods**

7.	NAME			
	ADDRESS			
	TIN	CST No.		

**8. Consigner despatching goods for [✓ (Tick) Mark in the appropriate box]**

Delivery to the buyer	After purchase by self / by agent	Branch transfer	Consignment sale	Execution of works contract	Transfer of right to use	Any other reason, (please specify)

**9. Details of Invoice / Challan / Other document(s)**

Sl. No.	Commodity & Code	Invoice / Challan (in case of sale / Purchase) / Other document (other than sale / purchase)	Quantity		Value
			Sl. No.	Date	

10.	Vehicle / Carrier Detail - Vehicle Regd. No.	Driver's Name	Lorry / Transport / Railway Receipt No.

**Owner of the Vehicle**

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**Transporter's Name & Address**

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**Signature of the Dealer**

11.		”
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**Seal**

[No.13252-CTA-3 /2011/F.]

By order of the Governor

**S. ROUT**  
Under-Secretary to Government